

Republic of the Philippines  
**IFUGAO STATE UNIVERSITY**  
Nayon, Lamut, Ifugao

**Memorandum No. 37-10**

TO : **DR. CAMILO PIMENTEL**  
Vice President for Admin. & Finance

FROM: **DR. SERAFIN LANGOHAYON**  
President

SUBJECT: Encashment and release of honoraria of lecturers and  
NBC 461 salary differentials

DATE: April 21, 2010

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This office was informed that of the stolen cash and equipments of the university amounting to 624,577.00 during the robbery on March 7, 2010, the amount of 257,196.30 was from the balance of a Cash Advance issued to Mrs. Judith Binwag in the amount of 497,000.00 for the payment of honoraria of lecturers and NBC 461 Salary Differentials which was duly signed by the Accountant III, Mrs. Juliet Daniels, and by you representing the undersigned. I recall having granted the permission to start the processing of the payment of the honoraria after the passage of the 2010 National Budget and obtaining an affirmative response from the Department of Budget and Management on condition that they be granted to recipients only after the issuance of proper appointment documents.

You are hereby instructed to explain why you shall not be charged/ liable for Simple Misconduct and Simple Neglect of Duty for 1) authorizing the encashment of the check and 2) release of the payments even with insufficient supporting documents.

Please submit your reply on or before April 27, 2010.

For your commitment.

Received:  4/21/10

4/23/10  Records